

HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

HON'BLE SRI JUSTICE P.KESHA RAO

WRIT PETITION Nos. 2127, 2129 and 2132 of 2019

COMMON ORDER: *(per V. Ramasubramanian, J)*

- 1) All these three writ petitions filed by the same dealer, questioning the dismissal of revisions filed against the conditions imposed for the grant of stay pending disposal of regular appeals against the levy of entry tax.
- 2) Heard Mr.Narendra Chetty, learned counsel for the petitioner. Mr.J.Anil Kumar, learned Special Standing Counsel takes notice for the second respondent.
- 3) The petitioner suffered orders of assessment under the Telangana Tax on Entry of Goods into Local Areas Act, 2001. As against the orders of assessment, the petitioner filed appeals. During the pendency of the appeals, the petitioner sought stay. The first authority granted stay on condition that the petitioner deposits 35% of the demand.
- 4) As against the condition so imposed, the petitioner filed revisions. The revisions were dismissed by the revisional authority forcing the petitioner to come up with the above writ petitions.
- 5) The writ petitions relate to different assessment years. Admittedly, the petitioner has paid 12.5% of the demand at the time of

filing the first appeals. The very validity of the Act is in question in a batch of writ petitions on the file of this Court and this Court has granted stay on condition that the dealers pay 25% of the demand. There is no reason to deviate from the said order merely because the petitioner has gone on statutory appeals.

6) Therefore, the writ petitions are allowed and the impugned orders are *set aside*. There will be an interim stay pending disposal of all the three appeals filed by the writ petitioner, subject to the condition that the petitioner deposits 25% of the demand less the amount of 12.5% already paid by way of pre-deposit condition. The amount so arrived at shall be paid within a period of four (04) weeks from the date of receipt of a copy of this order.

As a sequel, miscellaneous petitions, if any, pending in the Writ Petitions stand dismissed. No order as to costs.

V. RAMASUBRAMANIAN, J

P. KESHA VA RAO, J

February 05, 2019

Note:

Furnish c.c. by one week.
(B/O.)gkv/smr